

**STAFF REPORT**

Meeting Date: April 16, 2003

**TO:** LAFCO Commissioners  
**FROM:** Everett Millais, Executive Officer  
**SUBJECT:** Budget Report – 3<sup>rd</sup> Quarter FY 2002-03

**RECOMMENDATION:**

Receive and file the third quarter budget report for fiscal year 2002-03.

**DISCUSSION:**

LAFCO policies and procedures require the Executive Officer to provide the Commission with quarterly budget reports. Staff has flexibility to transfer funds within major account codes (e.g. within the 1000 series accounts or within the 2000 series accounts), but Commission action is required to transfer funds between major account codes or from the contingency account.

With on-going assistance and support from the County Auditor-Controller, staff has prepared the attached report reflecting expenditures and revenues as of March 31, 2003. No adjustments or transfers between major account code series or from contingencies are necessary or recommended. Overall expenditures are well below the budget (approximately 61% of budget at 75% of the fiscal year). Staff continues to closely monitor the budget in terms of actual expenditures and revenues each month. There are no known unexpected expenditures, and revenues are expected to match or exceed budget amounts by year end.

The next quarterly budget report covering the entire fiscal year will be provided as soon as the information for the end of the year close out is available, probably at the September 17, 2003 meeting.

**COMMISSIONERS AND STAFF**

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<b>COUNTY:</b> Steve Bennett Kathy Long <i>Alternate:</i> Linda Parks	<b>CITY:</b> John Zaragoza, Vice Chair Evaristo Barajas <i>Alternate:</i> Don Waunch	<b>SPECIAL DISTRICT:</b> Jack Curtis Dick Richardson <i>Alternate:</i> Ted Grandsen	<b>PUBLIC:</b> Louis Cunningham, Chair <i>Alternate:</i> Kenneth M. Hess
<b>EXECUTIVE OFFICER:</b> Everett Millais	<b>PLANNER III:</b> Hollie Brunsky	<b>CLERK:</b> Debbie Schubert	<b>LEGAL COUNSEL:</b> Noel Klebaum

**VENTURA LOCAL AGENCY FORMATION COMMISSION**  
**BUDGET TO ACTUAL FY2002-03**  
**FOR NINE MONTHS ENDING MARCH 31, 2003 (75% of year)**

<u>Summary</u>	<u>Budget</u>	<u>To Date</u>	<u>% of Budget</u>
Revenue	658,103	617,225	93.788%
Obligations	719,130	425,530	59.173%

Account Number	Title	Revenue/Obligations			Total	Variance
		Budget	Actual	Encumbered	Revenue/ Obligation	Favorable (Unfavorable)
REVENUE						
8911	Interest Earnings	9,600	6,213.86	0.00	6,213.86	(3,386.14)
9372	Other Governmental Agencies	568,503	568,503.00	0.00	568,503.00	0.00
9772	Other Revenue - Miscellaneous	80,000	42,508.00	0.00	42,508.00	(37,492.00)
	TOTAL REVENUE	658,103	617,224.86	0.00	617,224.86	(40,878.14)
EXPENDITURES						
1101	Regular Salaries	202,600	139,998.62	0.00	139,998.62	62,601.38
1102	Extra Help	25,000	0.00	0.00	0.00	25,000.00
1106	Supplemental Payments	12,140	8,022.87	0.00	8,022.87	4,117.13
1121	Retirement Contribution	11,080	8,005.82	0.00	8,005.82	3,074.18
1122	OASDI Contribution	10,950	6,729.92	0.00	6,729.92	4,220.08
1123	FICA - Medicare	2,943	2,093.46	0.00	2,093.46	849.54
1126	POB Debt Service	26,101	19,045.21	0.00	19,045.21	7,055.79
1127	POB Savings	0	45.16	0.00	45.16	(45.16)
1141	Group Insurance	14,100	6,919.94	0.00	6,919.94	7,180.06
1142	Life Ins/Dept. Heads & Mgmt.	104	73.72	0.00	73.72	30.28
1143	State Unemployment Ins.	0	0.00	0.00	0.00	0.00
1144	Management Disability Ins.	735	504.20	0.00	504.20	230.80
1146	Med Ins Surc	0	350.07	0.00	350.07	(350.07)
1165	Worker Compensation Ins	4,293	1,820.38	0.00	1,820.38	2,472.62
1171	401K Plan	5,073	3,637.78	0.00	3,637.78	1,435.22
	Salaries and Benefits	315,119	197,247.15	0.00	197,247.15	117,871.85
2032	Telephone Charges - Non ISF	150	101.83	76.70	178.53	(28.53)
2033	Voice/Data ISF	4,200	3,444.40	0.00	3,444.40	755.60
2034	Radio/Co ISF	0	209.70	0.00	209.70	(209.70)
2071	General Insurance Alloca - ISF	1,300	603.00	0.00	603.00	697.00
2073	General Liability 1099	215	0.00	0.00	0.00	215.00
2121	Building Maintenance	110	0.00	0.00	0.00	110.00
2125	Facil/Matls Sq. Ft. Alloc. - ISF	13,500	9,612.00	0.00	9,612.00	3,888.00
2141	Memberships & Dues	3,500	2,962.50	0.00	2,962.50	537.50
2154	Education Allowance	950	330.00	0.00	330.00	620.00
2158	Indirect Cost Recovery	69,667	34,834.00	0.00	34,834.00	34,833.00
2172	Books & Publications	800	87.51	0.00	87.51	712.49
2173	Office Supplies	2,500	2,141.52	448.66	2,590.18	(90.18)
2174	Mail Center - ISF	6,500	5,507.31	0.00	5,507.31	992.69
2176	Purchasing Charges - ISF	730	171.11	0.00	171.11	558.89
2177	Graphics Charges - ISF	1,800	240.43	0.00	240.43	1,559.57
2178	Copy Machine Charges - ISF	1,800	124.56	0.00	124.56	1,675.44
2179	Miscellaneous Office Expense	11,500	7,384.73	43.50	7,428.23	4,071.77
2191	Board Members Fees	4,000	2,350.00	0.00	2,350.00	1,650.00
2192	Information Technology - ISF	300	300.00	0.00	300.00	0.00
2197	Public Works - Charges	30,000	19,549.61	632.49	20,182.10	9,817.90
2199	Other Prof & Spec Service	125,000	22,959.36	72,040.64	95,000.00	30,000.00
2205	Special Svs - ISF	100	0.00	0.00	0.00	100.00
2214	County GIS Expenses	16,589	12,441.75	0.00	12,441.75	4,147.25
2261	Public & Legal Notices	1,000	1,080.28	0.00	1,080.28	(80.28)
2273	IBM PC Leasing - Non ISF	4,800	3,892.60	907.40	4,800.00	0.00
2304	County Clerk	0		0.00	0.00	0.00
2304	County Assessor	0	4,985.30	0.00	4,985.30	(4,985.30)
2304	County RMA	0		0.00	0.00	0.00
2304	County Counsel	20,000	4,867.50	0.00	4,867.50	15,132.50
2522	Private Vehicle Mileage	6,000	4,266.56	0.00	4,266.56	1,733.44
2523	Conf. & Seminars Expense	12,000	9,685.91	0.00	9,685.91	2,314.09
	Services and Supplies	339,011	154,133.47	74,149.39	228,282.86	110,728.14
6101	Contingency	65,000	0.00	0.00	0.00	65,000.00
	TOTAL EXPENDITURES	719,130	351,380.62	74,149.39	425,530.01	293,599.99
	NET COST	-61,027			191,694.85	